



# State of Georgia Department of Revenue

## 2006 Individual Income Tax 500 and 500EZ Forms and General Instructions

### FROM THE COMMISSIONER

This booklet provides information to assist individuals with filing 2006 Georgia income tax returns. See page 2 of this booklet for *New Developments for Tax Year 2006*, including new extension and installment agreement information.

There are several ways to file your Georgia return and receive a faster refund:

- File electronically from a PC or using an approved Electronic Return Originator (ERO).
- File a paper return with a two-dimensional (2D) barcode.
- Receive your refund by direct deposit when filing electronically or on a return containing a 2D barcode.
- Include all W-2s and other applicable income statements when submitting your return.
- Submit paper returns via certified receipt instead of certified mail. The U.S. Postal Service requires special handling procedures regarding certified mail that will delay the processing of your return.

You may also pay current-year individual estimated tax and other liabilities by electronic check using the Department or Revenue's e-File & e-Pay system. Visit [www.dor.ga.gov](http://www.dor.ga.gov) for more information and to access the system.

The Department of Revenue, as outlined in the Taxpayer Bill of Rights, will provide "fair, courteous and timely service" to the taxpayers of Georgia. Our goal is to provide the best customer service of any State taxing authority and the Internal Revenue Service.

Bart L. Graham  
Commissioner



CLICK. ZIP. FAST ROUND TRIP.

**Qualified taxpayers can file electronically for free!**

### CREDIT CARD PAYMENTS

The Georgia Department of Revenue and Official Payments Corporation have partnered to allow taxpayers to pay individual income tax with Visa, American Express, MasterCard, and Discover credit cards.



### DONATIONS TO SPECIAL FUNDS

Use your Georgia income tax return to make donations to the following funds. See page 9 for more information.

**Georgia Wildlife Conservation Fund**  
**Georgia Fund for Children and Elderly**  
**Georgia Cancer Research Fund**  
**Greenspace Trust Fund**  
**Georgia National Guard Foundation**  
**Dog & Cat Sterilization Fund**

Visit [www.dor.ga.gov](http://www.dor.ga.gov) for more information about these and other topics of interest.  
 (Visite [www.dor.ga.gov](http://www.dor.ga.gov) para más información sobre éstos y otros asuntos del interés.)

## **NEW DEVELOPMENTS FOR TAX YEAR 2006**

**Contributions to the Dog & Cat Sterilization Fund** For tax years beginning on or after January 1, 2006, taxpayers will be able to make contributions to the Dog and Cat Sterilization Fund for the purpose of supporting animal sterilization.

**Child and Dependent Care Expense Credit** A taxpayer shall be allowed a credit against the tax imposed by Code Section 48-7-20 for qualified child & dependent care expenses. For the 2006 tax year, such credit is **10 percent of the credit allowed and claimed** under Internal Revenue Code § 21 by the taxpayer on the taxpayer's federal return.

**Land Conservation Credit** An income tax credit will be allowed for the qualified donation of real property that qualifies as conservation land pursuant to Chapter 22 of Title 36 for taxable years beginning on or after January 1, 2006. Individual taxpayers will be able to claim a credit against their state income tax liability of 25 percent of the fair market value of the donated property up to a maximum of \$250,000 per individual. The credit used in any one year may not exceed the state income tax liability, and any unused portion of the credit may be carried forward for five succeeding years.

**Extensions** O.C.G.A. § 48-2-36 was amended to allow the Commissioner to provide extensions for filing returns and making tax payments in a manner similar to the IRS in the event of a presidentially declared disaster, terrorist, or military action. The Governor signed this bill on April 19, 2006, and it became effective on that date with the exception that the amendment to O.C.G.A. § 48-1-2, which was amended to include the annual update provision that updates and conforms the Georgia Public Revenue Code to the IRS Code (excluding Gulf Opportunity Zone bonus depreciation and increased net operating losses), shall apply to all taxable years beginning on or after January 1, 2006.

Beginning with tax year 2006 returns, you will not be required to submit Form IT 303 to request an extension of time for filing your Georgia return. You will have an automatic six-month extension to file your Georgia return if you have been granted an extension to file your Federal return. The Georgia return must be filed on or before the extended due date for filing the Federal return in order to avoid a late filing penalty. Include a copy of Federal Form 4868, or the IRS confirmation letter if you requested a Federal extension electronically, with the Georgia return when filed. If you do not need a Federal extension, use Form IT 303 to request a Georgia extension.

**Installment Payments** **Effective October 1, 2006, approval of an installment payment request requires automatic debit from your bank account.** If you are unable to pay the full amount of tax due, you may request an installment payment agreement using Form GA 9465. This form is available on our website at [www.dor.ga.gov](http://www.dor.ga.gov). When you access the site, click Tax Forms and Instructions, and then click Tax Credits and Special Programs. Mail the completed form to the **Installment Program Section, P.O. Box 740396, Atlanta, Georgia 30374-0396** or e-mail it to [ipa@dor.ga.gov](mailto:ipa@dor.ga.gov). Questions related to installment payments should be directed to 404-417-6486. See page 9 for additional installment payment information.

## **REMINDERS**

**Preparing Your Return.** Verify the address label before attaching it to your return. If you do not have a label or if it is incorrect, write your name(s), social security number(s), and address on the return. Incorrect or omitted information will delay the processing of your return. Sign your return where indicated.

**Mail your return and documents, including Form 525 TV if tax is due, to the appropriate address. Do not staple documents to your return.**

If you need help completing your return, call one of the taxpayer assistance telephone numbers listed on page 27.

**Publication of Tax Executions.** Effective for income tax years beginning on or after January 1, 2003, the Commissioner shall have the authority to publish in the media and on the Internet for public access all information with respect to executions issued for the collection of any tax, fee, license, penalty, interest, or collection costs due the State which are recorded on the public records of any county.

**Refund Offsets to Other Agencies.** Georgia law allows certain government agencies to submit claims against income tax refunds to pay outstanding obligations. These agencies include the Internal Revenue Service, Department of Corrections, Department of Human Resources, Georgia Higher Education Assistance Corporation, Department of Labor, Georgia State Board of Pardons & Parole, and Department of Juvenile Justice.

**Innocent Spouse.** Effective May 13, 2004, individuals granted innocent spouse relief under Section 6015 of the Internal Revenue Code are eligible for relief from liability for tax, interest and penalty to the extent relief was granted by the Internal Revenue Service. See O.C.G.A. § 48-7-86(g) for additional information.

**Extension of Time for Filing Return.** An extension to file does not extend the date for paying the tax. Tax must be paid by the statutory due date to avoid late payment penalty and interest. Use Form IT 560 to pay tax due. The amount paid should be entered on Form 500, Page 2, Line 20. Form IT 560 is located on page 13.

See the **Extensions** heading on this page for more information.

**Low and Zero Emission Vehicle Credit.** For income tax years beginning on or after January 1, 2003, the credit for a new low emission vehicle is the lesser of 10 percent of the vehicle cost or \$2,500. Also, beginning on or after January 1, 2003, the allowable credit for a zero emission vehicle is the lesser of 20 percent of the vehicle cost or \$5,000. Visit our website at [www.dor.ga.gov](http://www.dor.ga.gov) for more information.

**Deceased Taxpayers.** If a person received income in 2006 but died before filing a return, the Georgia income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on the final Federal income tax return. The due date for filing is the same as for Federal purposes.

If you are filing the return of a deceased taxpayer, write the taxpayer's name and date of death on the Taxpayer Signature line. If you are the surviving spouse of a deceased taxpayer and you are filing a joint return, sign your name on the Taxpayer Signature line, mark the box in the signature area on Page 2 of

## REMINDERS (continued)

Forms 500 and 500EZ, and write the deceased taxpayer's name and date of death on the Spouse's Signature line. Also, write "Filing as surviving spouse," in the signature area of the return if appropriate. An executor or administrator must sign in his or her official capacity.

In the case of a refund check issued in the name of a deceased taxpayer, the surviving spouse, administrator or executor may return the check in order to have it reissued in the appropriate name. Mail the check along with a copy of the death certificate and Georgia Form 5347 to Georgia Department of Revenue, 1800 Century Blvd NE, Suite 3211, Atlanta, GA 30345-3205.

**Due Dates.** For tax year 2006, calendar year taxpayers are required to file on or before April 16, 2007 (April 15, 2007 is a Sunday). Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

**Sales Tax Deduction.** Georgia has adopted most of the provisions of the Working Families Tax Relief Act of 2004 and the American Jobs Creation Act of 2004. Therefore, it is not necessary to adjust the Georgia return if the sales tax deduction is used on the Federal return.

**Supporting Documents.** If the amount on Form 500, Line 8 is \$40,000 or more, or less than the total income on your W-2, you must enclose a copy of Pages 1 and 2 of your Federal return. Regardless of income, if you itemize deductions or claim the child care expense credit, you must enclose a copy of Forms 1040, Schedule A, and the appropriate Federal Child Tax Credit Schedule with your Georgia return. We will request additional information to support the amounts listed on your Georgia income tax return and related schedules if necessary.

**Individual Retirement Accounts.** The provisions concerning taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

**Amended Returns.** File Form 500X to correct information reported on Form 500. Do not use Form 500 to correct a previously filed return or use Form 500X as an original return. See page 16 for ordering information.

**Address Changes.** We do not have a change of address form. Call the Registration and Licensing Unit at 404-417-4490 to submit an address change. Also write the new address on your tax return and check the address change box.

**Refund Inquiries.** You may check the status of your refund on-line at [www.dor.ga.gov](http://www.dor.ga.gov). You may also check the status of your refund by calling 404-656-6286 if you live within the metro-Atlanta area, 1-800-338-2389 if you live in Georgia but outside of the metro-Atlanta dialing area, or 1-877-602-8477 if you live outside Georgia.

Before making an inquiry, please wait at least:

- 3 weeks for returns filed electronically.
- 8 weeks for paper returns filed prior to April 1st.
- 12 weeks for paper returns filed after April 1st.

See page 27 for additional refund inquiry information.

## TAX TIPS

1. If you or your spouse are at least 62 years of age or totally and permanently disabled to such an extent that you are unable to perform any type of gainful employment, see the instructions for Line 9 on page 7 for the retirement income exclusion deduction and page 12 for the worksheet.
2. Write your social security number and the tax year on all payments and correspondence.
3. You are not required to submit 1099 form(s) with your Georgia income tax return unless Georgia income tax was withheld or you are claiming the retirement income exclusion.
4. Nonresidents who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
  - a. Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
  - b. All time excluded must be actual time worked outside Georgia.
  - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.
5. For faster and more accurate posting to your account, use a payment voucher with a valid scanline from Georgia Department of Revenue's website at [www.dor.ga.gov/forms.shtml](http://www.dor.ga.gov/forms.shtml) or one produced by an approved software company listed at [www.dor.ga.gov/processingctr/taxpayers.shtml](http://www.dor.ga.gov/processingctr/taxpayers.shtml).

## FILING REQUIREMENTS

You are required to file a Georgia income tax return if:

Your Filing Status Is	And Your Income Exceeds
A. Single, Head of Household or Qualifying Widow(er)	
1. Under 65, not blind	\$ 5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$ 8,400
2. One 65 or over, not blind	9,700
3. One under 65, both blind	11,000
4. Both under 65, one blind	9,700
5. Both 65 or over, not blind	11,000
6. One 65 or over, and blind	11,000
7. One 65 or over, and both blind	12,300
8. Both 65 or over, and blind	13,600
C. Married filing Separate	
1. Under 65, not blind	\$ 4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

## FILING REQUIREMENTS (continued)

**RESIDENTS** You are required to file a Georgia income tax return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds the standard deduction and personal exemption(s). These requirements apply as long as your legal residence is in Georgia even if you are temporarily absent from the State or live outside the State temporarily. A full-year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. A Georgia resident is allowed a credit for taxes paid to a nonresident state. See the worksheet for other state(s) tax credit on page 11.

**PART-YEAR RESIDENTS** If you are a legal resident of Georgia for only a portion of the tax year and are required to file a Federal income tax return, you are required to file a Georgia income tax return. You must complete Form 500, Page 4, Schedule 3 to determine your Georgia taxable income. An example of a completed Schedule 3 is listed on page 10.

**NONRESIDENTS** If you are a nonresident who works in Georgia or receives income from Georgia sources and are required to file a Federal income tax return, you are required to file a Georgia income tax return. Complete Form 500, Page 4, Schedule 3 to determine your Georgia taxable income. If you are a legal resident of another state, you are not required to file a Georgia income tax return if your only activity for financial gain or profit in Georgia consists of performing services in Georgia for an employer, as an employee, where the wages for services performed does not exceed **the lesser of** five percent of the income received in all places during the taxable year or \$5,000. An example of a completed schedule is listed on page 10.

**NOTE:** On Schedule 3, Line 9, the percentage is zero if Georgia AGI is zero or negative. If the adjusted Federal AGI is zero or negative, the Line 9 percentage is considered to be 100%. The percentage is also 100% if both adjusted Federal and Georgia AGI are zero or negative. In this case, the taxpayer is entitled to the full exemption amount and deductions.

**PARTNERSHIPS** Resident and nonresident partners must pay Georgia income tax on their portion of the partnership's net Georgia income. See Form 700 instructions for exceptions.

**INCOME FROM S CORPORATIONS** Georgia recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

**OTHER STATE'S TAX RETURN** If you claim a credit for taxes paid to another state(s), you must include a copy of your return filed with that state along with your Georgia return. No credit for taxes paid to another state will be allowed unless the other state's return is enclosed.

**FOREIGN STUDENTS AND OTHER TAXPAYERS REQUIRED TO FILE FORM 1040NR** Taxpayers such as foreign students who are required to file a Federal Form 1040NR must file a Georgia Form 500. Similar to Federal income tax rules, most Georgia taxpayers are only allowed to deduct the applicable Georgia personal exemption and expenses reflected on the Federal form 1040NR. Most taxpayers are not allowed to take the standard deduction and they are allowed only limited itemized deductions as shown on Form 1040NR Schedule A.

### MILITARY PERSONNEL

**RESIDENTS** Military personnel whose home of record is Georgia or who are otherwise residents of Georgia are subject to Georgia income tax on all income regardless of the source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following their return to the continental United States. No penalties or interest will accrue during this period. See below for information concerning combat zone pay.

Georgia residents who are members of the National Guard or Air National Guard and who are on active duty for a period of more than 90 consecutive days are allowed a tax credit against their individual income tax. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability.

The credit should be claimed on Form IND CR.

**NONRESIDENTS** Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned Georgia income from other sources, they are required to file Georgia Form 500, including Page 4, Schedule 3. Married nonresidents with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for part-year and nonresidents on page 10.)

**NOTE:** If one spouse is a Georgia resident and one is a nonresident or part-year resident, enter 3 in the residency code box on Form 500, Page 1, Line 4, and complete Page 4, Schedule 3.

**COMBAT ZONE PAY** Beginning in tax year 2003, military income earned by a member of the national guard or any reserve component of the armed services while stationed in a combat zone is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned in the combat zone during the period covered by the soldier's military orders. A copy of the Federal return must be attached to the Georgia return to qualify for this exclusion.

# GENERAL INFORMATION FOR FORM 500

## FEDERAL AUDIT

Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Taxpayer Services Division, Department of Revenue, P.O. Box 740380, Atlanta, Georgia 30374-0380. If you do not submit a return reflecting all changes and the Commissioner receives this information in a report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government. A taxpayer who fails to notify the Commissioner within 180 days forfeits any Georgia refund as a result of an audit if the normal statute of limitations has expired. However, for tax years beginning on or after January 1, 1987, 90 percent of any overpayment can be applied to a balance due for another year that is a result of the same IRS audit.

## WITHHOLDING ON NONRESIDENT DISTRIBUTIONS

Withholding is required on any distributions paid or credited by Partnerships, Limited Liability Companies and S Corporations. Withholding is reported on Form G 2A and should be entered on Form 500, Page 2, Line 19. Include a copy of Form G 2A with your return. To request the form, or to apply for a withholding number, call (404) 417-4490 or 1-877-602-8477.

## NONRESIDENT COMPOSITE RETURN FILING

As an alternative to withholding, an entity may file a composite return for its nonresident members. This form is available upon request. See page 16 for ordering information.

## WITHHOLDING ON THE SALE OF REAL PROPERTY

Withholding is required on the sale of Georgia real property by a nonresident. Tax withheld is reported on Form G 2RP and should be entered on Form 500, Page 2, Line 19. Include a copy of Form G 2RP with your return.

## CLAIMS FOR REFUND

**For income tax years 2002 and before.** A claim for a refund of tax must be filed within three (3) years from the date the tax was paid. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return. For example, the 2002 tax return was due April 15, 2003; therefore, a claim for refund of any payments made on or before April 15, 2003 must have been filed on or before April 17, 2006. An extension of time to file the 2002 return does not change the April 17, 2006 deadline for filing a claim for refund.

**For income tax years 2003 and after.** A claim for a refund of tax must be made within three (3) years from the later of:

1. The date the tax was paid. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return;

**OR**

2. The due date of the income tax return, including any extensions which have been granted. For example, an extension for the 2003 tax year has been granted until August 16, 2004; therefore, a claim for refund of any payments made on or before August 16, 2004 must be filed on or before August 16, 2007.

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## COMMON MISTAKES THAT WILL DELAY YOUR REFUND

1. **Sending your return by certified mail or courier.**
2. Filing a previous year's form for the current year.
3. Not entering your spouse's name and/or social security number if you are filing a joint return.
4. Not completing the name, social security number, address, residency code, and filing status. Be sure to enter only one residency code and filing status.
5. Line 6c: Listing exemptions other than yourself and your spouse.
6. Line 7a: Omitting or listing an incorrect number of dependents.
7. Entering Federal taxable income instead of Federal adjusted gross income.
8. Lines 11c and 12c: Entering an amount for both standard and itemized deductions.
9. Line 15: Not entering an amount. Part-year residents and nonresidents should also enter an amount.
10. Line 19: Entering Federal or other state taxes withheld or estimated tax instead of Georgia tax withheld.
11. Failure to submit Schedule 2 when claiming credits.
12. Entering tax withheld instead of estimated tax.
13. Not entering either the balance due or the overpayment amount. **Do not enter amounts on both lines.**
14. Entering information on the special funds lines when a donation is not being made.
15. Not entering either the amount owed or the refund amount. **Do not enter amounts on both lines.**
16. Not verifying your calculations, including the tax rate.
17. Placing zeros on lines that are not being used.
18. Stapling documents to your return; not enclosing all required documents, including W-2s, 1099s, etc.
19. Not enclosing copies of other states' tax returns if you claim another state tax credit.
20. Not enclosing Federal Forms 1040, 1040A, Schedule A, and/or the Federal child tax credit schedule when necessary.
21. Mailing your Georgia return to the IRS.
22. Including a check with a refund return.
23. **Mailing your return in the incorrect envelope and/or to an incorrect address.**

## GEORGIA HIGHER EDUCATION SAVINGS PLAN (GEORGIA'S SECTION 529 PLAN)

Georgia's Section 529 Plan provides a tax-advantaged method of saving for post-secondary education. The following highlights the Plan's Georgia income tax provisions:

1. Georgia income tax law provides an exclusion from Georgia taxable income for earnings when they are withdrawn for qualified education expenses.
2. Contributions can be made until the total balance for all accounts for a beneficiary reaches \$235,000.
3. For taxable years beginning on or after January 1, 2002, up to \$2,000 per beneficiary can be deducted on a Georgia income tax return by parents or legal guardians of a designated beneficiary, provided the following are true:
  - The beneficiary is claimed as a dependent on the Georgia income tax return of the parents or legal guardians;
  - The parents or legal guardians itemize deductions on their Federal and Georgia income tax returns. Taxpayers who take the standard deduction on their returns are not eligible for the \$2,000 deduction related to the Georgia Higher Education Savings Plan; and
  - The parents or legal guardians own the account.
4. The deduction decreases \$400 per beneficiary for each \$1,000 of Federal Adjusted Gross Income over:
  - \$100,000 for a married filing joint return; or
  - \$50,000 for a single, head of household, qualifying

widow(er), or married filing separate return.

5. Contributions made on or before April 16, 2007 may be treated as being made for the 2006 income tax year.
6. List the deduction on Form 500, Page 3, Schedule 1, Line 8.
7. The earnings portion of withdrawals used exclusively for qualified higher education expenses and withdrawals that are not subject to Federal income tax are not subject to Georgia income tax (see the one year exception below). Georgia follows Federal guidelines under I.R.C. § 529 to determine what are considered qualified higher education expenses.
8. Withdrawals that are not for qualified education expenses or that are subject to Federal income tax are subject to Georgia income tax. This includes amounts withdrawn from the Georgia Higher Education Savings Plan within one year from establishment of the plan.

No deduction will be allowed on a Georgia income tax return for contributions made to a plan other than Georgia's. For additional information, see Georgia Regulation 560-7-4-.04 at [www.sos.state.ga.us/rules\\_regs.htm](http://www.sos.state.ga.us/rules_regs.htm).

The Georgia Department of Revenue does not administer this plan. For more information, visit [www.gacollegesavings529.com](http://www.gacollegesavings529.com) or call toll-free 1-877-424-4377.

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## FEDERAL TAX CHANGES

**Job Creation and Worker Assistance Act of 2002, Jobs and Growth Tax Relief Reconciliation Act of 2003, Working Families Tax Relief Act of 2004, American Jobs Creation Act of 2004, The Gulf Opportunity Zone Act of 2005 and Katrina Emergency Relief Act of 2005.** Georgia has adopted the provisions of these acts (as they relate to the computation of Federal taxable income) for taxable years beginning on or after January 1, 2006, **except** for I.R.C. 168(k) (the 30% and 50% bonus depreciation rules). This exception does not apply to I.R.C. 168(k)(2)(A)(i), (the definition of qualified property), I.R.C. 168(k)(2)(D)(i), (exceptions to the definition of qualified property) and 168(k)(2)(E), (special rules for qualified property). Georgia has also **not** adopted I.R.C. Section 199 (deduction for income attributable to domestic production activities, I.R.C. Section 1400L (New York Liberty Zone Benefits), I.R.C. Section 1400N(d)(1) (post 8/28/2006 Gulf Opportunity Zone (GOZ) property, I.R.C. Section 1400N(j) (GOZ public utility casualty losses), and I.R.C. Section 1400N(k) (NOLs attributable to GOZ losses). For tax years beginning on or after January 1, 2005, Georgia has adopted the increased I.R.C. Section 179 deduction (\$105,000 in 2005) and the related phase out (\$420,000 in 2005) that was enacted as part of the Jobs and Growth Tax Relief Reconciliation Act of 2003.

**Federal deduction for income attributable to domestic production activities (I.R.C. Section 199).** This amount should be entered on Page 3, Schedule 1, Line 3.

**Depreciation Differences.** If a taxpayer has depreciation differences from more than one Federal act, it is not necessary to make a separate adjustment for each act. Depreciation differences due to the above Federal acts should be handled as follows:

- A. **To compute depreciation for Federal purposes**, use IRS Form 4562. Include a copy with the Georgia return. Enter this amount on Page 3, Schedule 1, Line 4 along with the words "2002 JCWA/2003 JGTRRA Depreciation Adjustment."
- B. **To compute depreciation for Georgia purposes**, use Georgia Form 4562 and mail it with the Georgia return. Write "2002 JCWA/2003 JGTRRA Depreciation Adjustment" and the amount on an adjustment line on Form 500, Page 3, Schedule 1, Line 10. Georgia Form 4562 is available at [www.dor.ga.gov](http://www.dor.ga.gov). Depreciation and other differences may also be reported to you by a partnership, S Corporation, limited liability company, or limited liability partnership that you own. Positive adjustments from these should be entered on Page 3, Schedule 1, Line 4. Negative amounts should be entered as adjustments on Page 3, Schedule 1, Line 10.

Additionally, the provisions listed above may have an indirect affect on the calculation of Georgia taxable income.

1. When property for which different depreciation was claimed is sold, there will be a difference in the gain on such sale.
2. The depreciation adjustment may be different if the taxpayer is subject to passive loss rules and is not able to claim the additional depreciation on the Federal return.
3. Other Federal items computed based on adjusted gross income must be recomputed if provisions of the Federal acts are claimed, including itemized deductions, student loan interest deduction, self-employed health insurance deduction, etc.

Positive adjustments for these items should be entered on Page 3, Schedule 1, Line 4. Negative amounts should be entered as adjustments on Page 3, Schedule 1, Line 10.

# FORM 500 INSTRUCTIONS

**Your Federal return contains information necessary for completing your Georgia return. Therefore, you must complete your Federal return before you begin your Georgia tax return.**

Taxpayers who file electronically will not receive a booklet next year. If you do not want a booklet next year, FILL IN THE CIRCLE in the upper-left corner. Computer software will fill in this circle by default. If you are using a software program, you must click the circle if you want to receive a booklet next year.

**LINES 1 - 3** If the mailing label on the back of this booklet is correct, attach it to this area of the form and write your social security number(s) in the space provided. If the label is incorrect or you do not have a label, print or type your name(s), address (including apartment number) and social security number(s) in the space provided. **Do not write both a street address and post office box in the address field.**

**LINE 4** If you lived in Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency status box. If you lived in Georgia part of the year, enter 2 in the residency status box and list the dates you lived in Georgia. If you did not live in Georgia or one spouse lived in Georgia but the other did not, enter 3 in the residency status box.

**LINE 5** Enter the appropriate letter in the filing status box. You must use the same filing status you used on your Federal return (see note below for the exception). If you filed as unmarried head of household or qualifying widow(er) on your Federal return, write D in the filing status box. **NOTE:** If one spouse is a Georgia resident but the other is a nonresident without any Georgia source income and the Federal return was filed jointly, the filing status on the Georgia return may be married filing jointly or married filing separately, with each spouse claiming the appropriate personal allowances and deductions.

**LINE 6a-c** Check box 6a for yourself and 6b if you are claiming your spouse. Enter the number of boxes checked in box 6c.

**LINES 7a & b** List your dependents in the space provided. Write the total number of dependents on Line 7a. **Do not include yourself or your spouse.** Add Line 6c and Line 7a. Write the total on Line 7b.

**LINE 8** Enter the Federal adjusted gross income from Form 1040, 1040A or 1040EZ. **Do not use Federal taxable income.** If the amount is negative, fill in the circle to the left of the line number.

**LINE 9** Enter the total adjustments from Schedule 1. If you have income that is taxable by the Federal government but not taxable to Georgia or vice versa, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. You must document your adjustments on Page 3, Schedule 1 of Form 500. If the amount is negative, fill in the circle to the left of the line number. All wages of Georgia residents are taxable for Georgia purposes. Credit for taxes paid to other states may apply. See Line 17 instructions on page 8.

## ADJUSTMENTS THAT ARE ADDED:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
2. Loss carryovers from years when you were not subject to Georgia income tax.

3. Lump sum distributions from employee benefit plans reported on IRS Form 4972.

4. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.

5. Adjustments due to Federal tax changes, including the 30 percent and/or 50 percent bonus depreciation in the first year for certain types of property. See page 6 for more information.

6. Federal deduction for income attributable to domestic production activities under I.R.C. Section 199.

## ADJUSTMENTS THAT ARE SUBTRACTED:

1. Retirement income exclusion. Georgia taxes all pensions of all residents. However, for tax year 2006 Georgia law provides an adjustment of up to \$25,000 per taxpayer if the taxpayer is:

(A) 62 years of age or older, or

(B) permanently disabled to such an extent that the taxpayer is unable to perform any type of gainful employment.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use income attributable to the other spouse to calculate his/her retirement income exclusion.

The \$25,000 exclusion must be documented on Page 3, Schedule 1, of Form 500. If property is jointly owned, income is allocated to each taxpayer at 50 percent of the total. Up to \$4,000 of the \$25,000 maximum exclusion per taxpayer may be earned income. Part-year or nonresidents must prorate the exclusion. **NOTE:** Use the worksheet on page 12 to calculate the exclusion. You must enter the date of birth and/or the type and date of disability on Page 3, Schedule 1 of Form 500 or the exclusion will not be allowed.

2. Interest and dividends on U.S. Government bonds and other U.S. obligations. These must be reduced by direct and indirect interest expenses which are attributable to the income. **NOTE:** Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.

3. Social Security or Railroad Retirement paid by the Railroad Retirement Board included in Federal adjusted gross income.

4. Salaries and wages reduced from Federal taxable income because of the Federal jobs tax credit.

5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

6. Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

7. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.

## FORM 500 INSTRUCTIONS (continued)

8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to Federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or another state in order to avoid double taxation on this type of income. This adjustment is allowed only if tax was actually paid by the corporation to another state(s). In cases where the Subchapter S election is recognized by another state(s), the income should not be subtracted. Credit for taxes paid to other state(s) may apply. Refer to Line 17 instructions on this page.

9. Dependents' unearned income included in parents' Federal adjusted gross income.

10. Income tax refunds from states other than Georgia included in Federal adjusted gross income. Do not subtract Georgia income tax refunds included in Federal adjusted gross income.

11. Income from any fund, program or system which is exempted by Federal law or treaty.

12. Teacher's Retirement. This adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, if the contributions were reported and taxes paid thereon.

13. Employer FICA tax credit claimed on the Federal return. This applies only to food and beverage establishments that took a credit instead of a deduction on their Federal return for employer FICA tax paid on employee cash tips.

14. An individual, corporation or partnership which is a party to state contracts may subtract from Federal adjusted gross income 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year. A list of certified minority subcontractors is maintained by the Commissioner of the Department of Administrative Services. To register as a minority subcontractor or to view the list, call 404-656-6315 or visit <http://ssl.doas.state.ga.us/VendorDB/mainframe.jsp>.

15. Deductible portion of contributions to the Georgia Higher Education Savings Plan. See page 6 for more information.

16. Adjustments due to Federal tax changes, including the 30 percent and/or 50 percent bonus depreciation in the first year for certain types of property. See page 6 for more information.

17. Combat zone pay exclusion (see page 4).

18. Up to \$10,000 of unreimbursed travel expenses, lodging expenses, and lost wages incurred as a direct result of a taxpayer's donation of all or part of their kidney, liver, pancreas, intestine, lung, or bone marrow in the taxable year in which the donation is made.

**LINE 10** Georgia adjusted gross income (Net total of Line 8 and Line 9). If the amount is negative, fill in the circle to the left of the line number.

**LINE 11a-c** If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Enter the standard deduction and the amount of any additional deductions on Lines 11a and 11b. Enter your total standard deduction on Line 11c.

**Do not use the standard deduction from your Federal return. Georgia standard deductions are listed below.**

Single/Head of Household: \$2,300

Married Filing Joint: \$3,000

Married Filing Separate: \$1,500

Additional (Line 11b): \$1,300

(The additional deduction applies if you and/or your spouse are age 65 or older, or blind, but only if the standard deduction is used.)

**Do not write on Line 12 if you use the standard deduction.**

**LINE 12a-c** Enter itemized deductions from Federal Schedule A in box 12a. Enter adjustments for income taxes other than Georgia and investment interest expense which is for the production of income exempt from Georgia income tax in box 12b. Enter the total of 12a less 12b in box 12c. Enclose a copy of Federal Schedule A with your Georgia income tax return. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the starting point to compute Georgia itemized deductions.

**NOTE: If you itemize deductions on your Federal return, you must itemize deductions on your Georgia return. If your filing status is married filing separate and your spouse itemizes, you must also itemize.**

**Do not write on Lines 11a through 11c if you itemize deductions.**

**LINE 13** Subtract Line 11c **or** Line 12c from Line 10. If the amount is negative, fill in the circle to the left of the line number.

**LINE 14a-c** Multiply the number on Line 6c by \$2,700 and enter the total on Line 14a. Multiply the number on Line 7a by \$3,000 and enter the total on Line 14b. Add the amounts on Lines 14a and 14b, and enter the total on Line 14c.

**LINE 15** Subtract Line 14c from Line 13. If the amount is negative, fill in the circle to the left of the line number. This is your GEORGIA TAXABLE INCOME.

**LINE 16** Use your Georgia taxable income and the tax tables on pages 17, 18 and 19 to determine your tax liability. *Be sure to enter the appropriate tax amount for your filing status.*

**LINE 17** Enter the amount from Line 7, Schedule 2, Page 3 of Form 500. Full-year and part-year residents must use the worksheet on page 11 to compute the other states tax credit. If you paid tax to more than one state, use the total of other states' income to compute the credit. No credit is allowed for income earned in another state that was not taxed by that state. Your credit may be less than the tax paid to the other state(s). See page 24 and Form IND CR for more information about tax credits.

**NOTE: Credit for taxes paid to other state(s) will not be allowed unless a copy of the other state(s)' income tax return is submitted with your Georgia return.**

**LINE 18** Subtract Line 17 from Line 16. If zero or less, enter zero.



## FORM 500 INSTRUCTIONS (continued)

**LINE 19** Enter the total Georgia tax from W-2s, 1099s, or other income statements indicating Georgia income tax withheld. *These statements must be enclosed with your return or your withholding tax will be disallowed.*

**LINE 20** Enter your total estimated tax payments and any prepayments made with Form IT 560. *Include the amount credited from your previous year's tax return if applicable.*

**LINE 21** You may be eligible for a low income credit if your Federal adjusted gross income is less than \$20,000. Use the worksheet on page 11 to compute the credit.

**LINE 22** DO NOT WRITE ON THIS LINE. *This line is for Department use only.*

**LINE 23** Enter the total of Lines 19, 20 and 21c.

**LINE 24** If the tax on Line 18 is more than the credit on Line 23, subtract Line 23 from Line 18. Enter the BALANCE DUE.

**LINE 25** If the credit on Line 23 is more than the tax on Line 18, subtract Line 18 from Line 23. Enter the OVERPAYMENT.

**LINE 26** Enter the amount you want credited to 2007 individual estimated income tax.

**LINES 27, 28, 29, 30, 31 and 32** Enter the amount of your donation. *Donations of less than \$1 cannot be processed.*

**LINE 33** Enter the estimated penalty from Form 500 UET.

**LINE 34** Add Lines 24, 27, 28, 29, 30, 31, 32 and 33, and enter the total balance due. Mail Form 525 TV with your check or money order to the address on Form 500 or 500EZ. You may use the Form 525 TV on page 25 of this booklet or download it from our website at [www.dor.ga.gov](http://www.dor.ga.gov). The web form contains a scanline, which helps ensure fast and accurate processing of your payment.

**INSTALLMENT PAYMENTS** If you are unable to pay the full amount of tax shown on Line 34, you may request an installment payment agreement using Form GA 9465. Interest and late payment penalties will apply to any amount not paid by the due date of the return, even if your request to make installment payments is approved.

To minimize interest and penalty charges, you are encouraged to pay as much of the tax as possible by April 16, 2007. (April 15, 2007 is on a Sunday.) Be sure to write the tax year and your social security number(s) on your check or money order. See the *New Developments* section on page 2 of this booklet for **new** information about installment payments.

**LINE 35** Subtract Lines 26, 27, 28, 29, 30, 31, 32, and 33 from Line 25 and enter the amount to be REFUNDED TO YOU.

**SIGN HERE** You, and your spouse if filing a joint return, are required to sign your return in the space provided at the bottom of Form 500, Page 2. See page 3 of the instructions for signature requirements concerning deceased taxpayers. Check the box near the signature area to give the Department the authority to discuss your return with your preparer. Tax preparers are required to sign in the space provided and print their identification number beside their signatures.

### DONATIONS TO SPECIAL FUNDS

**Do not mail checks for donations with your return.**



**Georgia Wildlife Conservation Fund.** Your tax-deductible donation helps protect and preserve Georgia's nongame wildlife, including bald eagles, sea turtles, and other animals that are not hunted, trapped or fished. Make a donation on your tax return, or mail your donation to the Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029. For more information, visit [www.georgiawildlife.com](http://www.georgiawildlife.com).

**Georgia Fund for Children and Elderly.** Your tax-deductible donation supports programs for preschool children with special needs, as well as elderly services such as home-delivered meals and transportation to medical appointments. Make a donation on your tax return, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142. Call the Children Trust Fund at 404-206-6037 or Division of Aging Services at 404-657-5253 for more information.



**Georgia Cancer Research Fund (Breast Cancer, Prostate Cancer, and Ovarian Cancer).** Each year cancer claims the lives of almost 14,000 Georgians. Your tax-deductible donation helps fund the most innovative and promising research in Georgia on breast, prostate, and ovarian cancer. Make a donation on your tax return, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142. **Mobilizing Georgia. Immobilizing Cancer.** For more information, visit [www.georgiacancer.org](http://www.georgiacancer.org).

**Greenspace Trust Fund.** Your tax-deductible donation helps provide funds for land conservation to protect our natural resources and increase the State's economic competitiveness. Make a donation on your tax return, or mail your donation to the Georgia Department of Natural Resources, Real Estate Office, 2 Martin Luther King, Jr. Drive SW, Suite 1454 East, Atlanta, Georgia 30334. Visit [www.gadnr.org](http://www.gadnr.org) for information.

**Georgia National Guard Foundation Inc.** is a chartered, charitable organization that provides support to members of the Georgia National Guard and their families. Make a donation on your tax return, or mail your donation to the Georgia National Guard Foundation, 935 East Confederate Ave, S.E., Bldg 21, Atlanta, GA 30316-0965. For more information, contact the Foundation at 678-569-6420 or visit [www.gahro.com/ga\\_guard\\_foundation.htm](http://www.gahro.com/ga_guard_foundation.htm).

**Dog and Cat Sterilization Fund** is designed to address the overpopulation of stray dogs and cats in all areas of Georgia. Your tax-deductible donation provides financial support for the sterilization of dogs and cats, as well as education to the public, about the benefits of animal sterilization. Make a donation on your tax return, or mail your donation to the DCSF, P.O. Box 347043, Atlanta, GA 30334-7043. For more information, visit [www.agr.state.ga.us](http://www.agr.state.ga.us).

# INSTRUCTIONS FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Part-year residents and nonresidents should file Georgia Form 500. Complete Schedule 3, Page 4 of Form 500 to determine your Georgia taxable income. A married part-year resident or nonresident with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents. Enter the nonresident code on Form 500, Page 1, Line 4.

**Column A** is your Federal income after Georgia adjustments.

**Column B** is your income and adjustments prior to or after Georgia residency, or your home state income as a nonresident. *List the state in which the income was earned or to which it was reported in the indicated area.*

**Column C** is your Georgia income and adjustments used to calculate your Georgia taxable income.

## SCHEDULE 3 INSTRUCTIONS

**LINE 1-5:** In Column A, list your Federal income. In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

**LINE 6-7:** In Column A, Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B, Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the Federal return that apply to Georgia. On Line 7, list the adjustments allowed by Georgia law. *Refer to the Line 9 instructions on pages 7 and 8 for information about adjustments.*

**LINE 8:** Add or subtract Lines 6 and 7 from Line 5.

**LINE 9:** Divide Line 8, Column C, by Line 8, Column A. This is the ratio of Georgia income to total income. See page 4 for more information.

**LINE 10:** If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes paid to states other than Georgia or expense for the production of non-Georgia income. Enclose a copy of Federal Schedule A with your Georgia income tax return. If using the standard deduction, enter the amount for your filing status as indicated in the instructions for Lines 11a-c on page 8.

**LINE 11a-c:** Multiply Form 500, Line 6c by \$2,700 and enter the total on Line 11a. Multiply Form 500, Line 7a by \$3,000 and enter the total on Line 11b. Enter the total of Lines 11a plus 11b on Line 11c.

**LINE 12:** Add Lines 10 and 11c.

**LINE 13:** Multiply Line 12 by the percentage on Line 9.

**LINE 14:** Subtract Line 13 from Line 8, Column C. Enter here and on Form 500, Page 2, Line 15. This is your Georgia taxable income. Use the income tax table on pages 17, 18 and 19 to determine your tax and enter on Form 500, Page 2, Line 16.

**List the states in which the income in Column B was earned and/or reported in the space provided on Form 500, Page 4.**

**NOTE: PLEASE SUBMIT APPLICABLE FEDERAL FORMS AND/OR SCHEDULES WITH YOUR GEORGIA INCOME TAX RETURN.**

**Follow the instructions on pages 8 - 9 to complete Lines 16 through 33 on Page 2 of Form 500.**

## EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500, PAGE 4

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on April 1. Assuming 76.14% of their income was earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

### SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS DO NOT USE LINES 9 THROUGH 14c - FORM 500, PAGES 1 AND 2

	Federal Income after Georgia adjustments COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1. Wages, Salaries, Tips, etc. ....	48,000	11,453	36,547
2. Interest and Dividends .....	4,000	954	3,046
3. Business Income or (Loss) .....			
4. Other Income or (Loss) .....			
5. Total Income: Total Lines 1 through 4 .....	52,000	12,407	39,593
Adjustments to Income:			
6. Total adjustments from Federal Form 1040 .....			
7. Total adjustments from Form 500, Schedule 1, Page 3 (see instructions for Line 9, pages 7-8) ..			
8. Adjusted Gross Income (Line 5 plus or minus Lines 6 and 7) .....	52,000	12,407	39,593
9. RATIO: Divide Line 8, Column C by Line 8, Column A - enter percentage .....		76 14%	<b>Not to exceed 100%</b>
10. Itemized or Standard Deduction (See instructions for Line 10 on page 10) .....		3,000	
11. Personal exemption (see instructions on page 10) 11a. Number on Form 500, Line 6c <u>2</u> x \$2,700 11b. Number on Form 500, Line 7a <u>  </u> x \$3,000	5,400		
11c. Add Lines 11a and 11b. Enter total .....		5,400	
12. Total Deductions and Exemptions: Add Lines 10 and 11c .....		8,400	
13. Multiply Line 12 by Ratio on Line 9 and enter result .....			6,396
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500 .....			33,197

## WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Georgia allows a credit for tax paid to another state on income taxable to Georgia and the other state. Use these worksheets to compute the other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Keep them for your records.

**FULL-AND PART-YEAR RESIDENTS:** Enter the Total Tax Credit on Form 500, Page 3, Schedule 2, Line 1. **Enclose copy of tax return(s) filed with other state(s).** The credit is for state income tax only. No other income taxes such as local, city, province, U.S. Possession, foreign countries, etc., qualify for this credit.

### FULL-YEAR RESIDENTS

1. Other state(s) adjusted gross income \$ \_\_\_\_\_
  2. Georgia adjusted gross income (Line 10, Form 500) \$ \_\_\_\_\_
  3. Ratio: Line 1 divided by Line 2 \_\_\_\_\_ %
  4. Georgia standard or itemized deductions \$ \_\_\_\_\_
  5. Georgia personal exemption and credit for dependents from Form 500, Page 2, Line 14c \$ \_\_\_\_\_
  6. Total of Line 4 and Line 5 \$ \_\_\_\_\_
  7. Line 6 multiplied by ratio on Line 3 \$ \_\_\_\_\_
  8. Income for computation of credit (Line 1 less Line 7) \$ \_\_\_\_\_
  9. Tax at Georgia rates (use tax table on pages 17 - 19) \$ \_\_\_\_\_
  10. Tax shown on return(s) filed with other state(s) \$ \_\_\_\_\_
  11. Total Tax Credit (Lesser of Line 9 or Line 10) to be claimed on Form 500, Page 3, Schedule 2, Line 1 \$ \_\_\_\_\_
- =====

### PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident \$ \_\_\_\_\_
  2. Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) \$ \_\_\_\_\_
  3. Ratio: Line 1 divided by Line 2 \_\_\_\_\_ %
  4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents (Line 13, Schedule 3, Form 500) \$ \_\_\_\_\_
  5. Line 4 multiplied by ratio on Line 3 \$ \_\_\_\_\_
  6. Income for computation of credit (Line 1 less Line 5) \$ \_\_\_\_\_
  7. Tax at Georgia rates (use tax table on pages 17 - 19) \$ \_\_\_\_\_
  8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia \$ \_\_\_\_\_
  9. Total Tax Credit (Lesser of Line 7 or Line 8) to be claimed on Form 500, Page 3, Schedule 2, Line 1 \$ \_\_\_\_\_
- =====

## LOW INCOME CREDIT WORKSHEET

If you are a Georgia resident and your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent on another taxpayer's Federal or Georgia individual income tax return, you are entitled to a low income tax credit. You may calculate the credit using the worksheet below and claim it on Form 500, Line 21, or Form 500EZ, Line 6. A part-year resident can only claim the credit if they are a resident at the end of the tax year. **You cannot claim this credit if you are an inmate in a correctional facility.**

Note: A husband and wife who file separate returns for a taxable year for which a joint return could have been filed can only claim the tax credit which would have been allowed had a joint return been filed.

1. Enter your income from Line 8 of Form 500 or Line 1 of Form 500EZ. If zero or less, enter zero. \_\_\_\_\_
2. Enter the total exemptions. Exemptions are self, spouse and natural or legally adopted children. \_\_\_\_\_
3. Each taxpayer 65 years of age or older may claim double credit. If you or your spouse are 65 or older, enter 1. If filing jointly and you and your spouse are both 65 or older, enter 2. \_\_\_\_\_
4. Add numbers on Line 2 and Line 3. Also enter this amount in Block 21a of Form 500 or Block 6a of Form 500EZ. \_\_\_\_\_
5. Using the Base Credit Table below, find the base credit corresponding to your income. Also enter this amount in Block 21b of Form 500 or Block 6b of Form 500EZ. \_\_\_\_\_
6. Multiply the amount on Line 4 by the amount on Line 5. This is your low income credit. \_\_\_\_\_  
Also enter this amount on Line 21c of Form 500 or Line 6c of Form 500EZ.

BASE CREDIT TABLE: Federal Adjusted Gross Income	Base Credit
Under \$6,000	\$ 26
\$6,000 but not more than \$7,999	\$ 20
\$8,000 but not more than \$9,999	\$ 14
\$10,000 but not more than \$14,999	\$ 8
\$15,000 but not more than \$19,999	\$ 5

**All claims for the low income credit, including claims on amended returns, must be filed on or before the end of the 12th month following the close of the tax year for which the credit may be claimed.**

# RETIREMENT INCOME EXCLUSION WORKSHEET (Keep for your records)

	TAXPAYER	SPOUSE
(1) Salary and Wages	_____	_____
(2) Other Earned Income(Losses)	_____	_____
(3) Total Earned Income	_____	_____
(4) Maximum Earned Income	\$4,000	\$4,000
(5) Smaller of Line 3 or 4; if zero or less, enter zero	_____	_____
(6) Interest Income	_____	_____
(7) Dividend Income	_____	_____
(8) Alimony	_____	_____
(9) Capital Gains(Losses)	_____	_____
(10) Other Income(Losses)	_____	_____
(11) Taxable IRA Distributions	_____	_____
(12) Taxable Pensions	_____	_____
(13) Rental, Royalty, Partnership, S Corp, etc., Income/Losses	_____	_____
(14) Total of Lines 6 through 13; if zero or less, enter zero	_____	_____
(15) Add Lines 5 and 14	_____	_____
(16) Maximum Allowable Exclusion for Tax Year 2006*	\$25,000	\$25,000
(17) Smaller of Line 15 or 16; enter here and on Form 500, Page 3, Schedule 1, Line 6 A & B.	_____	_____

\*Maximum Allowable Exclusion will increase to \$30,000.00 effective January 1, 2007.

Income or losses should be allocated to the person who owns the item. If any income or loss item is held jointly, the income or loss should be allocated to each taxpayer at fifty percent (50%).

Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest, or other income that is not taxable to Georgia should not be included in the retirement income exclusion calculation.

Part-year residents and nonresidents must compute the retirement exclusion as if they were full-year residents, then prorate the exclusion. It should be prorated using the ratio of Georgia source income before the retirement income exclusion (Form 500, Page 4, Line 8, Column C, computed without the retirement exclusion) to the Georgia adjusted gross income before the retirement income exclusion (Form 500, Page 4, Line 8, Column A, computed without the retirement exclusion).

## PENALTIES AND INTEREST

- A. Penalty for late filing of return - 5 percent of the tax shown on the return for each month or fractional part thereof, up to 25 percent.
- B. Penalty for failure to pay tax shown on a return by the due date - 1/2 of 1 percent of the tax due for each month or fractional part thereof, up to 25 percent.

**Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25 percent of the tax shown on a return.**

- C. A penalty of \$1,000 may be assessed against an individual who files a frivolous return. A frivolous return is one that: (1) does not contain information needed to compute the correct tax or the information shown on the return reflects a substantially incorrect tax; and (2) the conduct described in item (1) was done to delay or impede the administration of Georgia Tax Laws or is based on a position which is frivolous.
- D. Penalty for negligent underpayment of the tax - 5 percent of the underpayment.
- E. Penalty for fraudulent underpayment - 50 percent of the underpayment.
- F. Penalty for failure to file estimated tax - 9 percent per annum for the period of underpayment. Form 500 UET is available upon request for computation of penalty on underestimated installments.
- G. Interest is computed at 12 percent per annum on any unpaid tax from the due date until paid. An extension of time for filing or an installment payment agreement does not give relief from late payment penalty or interest.

**Penalties and interest may be avoided by completing your return accurately, filing your return timely, and paying your taxes in full when due.**

# SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

1. Adjusted gross income expected during the current year		\$ _____.
2. Social Security (See Line 9 instructions on page 7)	\$ _____.	
3. Railroad Retirement (See Line 9 instructions on page 7)	\$ _____.	
4. Other deductions (See Line 9 instructions on page 7)	\$ _____.	
5. Balance (Subtract Lines 2 - 4 from Line 1)		\$ _____.
6. Personal exemption and exemption for dependents	\$ _____.	
7. Balance (Subtract Line 6 from Line 5)		\$ _____.
8. Applicable Retirement Exclusion (Worksheet on page 12)	\$ _____.	
9. Taxable income (Subtract Line 8 from Line 7)		\$ _____.
10. Tax on amount on Line 9 (See Georgia tax rate schedule below)		\$ _____.
11. Withholding Tax and other credits	\$ _____.	
12. Amount from prior year's return to be credited to this year's estimate	\$ _____.	
13. Estimated Tax due this year (Subtract Lines 11 and 12 from Line 10)		\$ _____.

## GEORGIA TAX RATE SCHEDULE

### **SINGLE**

If Georgia taxable income is

Not Over	\$ 750	.....	
Over	\$ 750	.....But not over.....	\$ 2,250
Over	\$ 2,250	.....But not over.....	\$ 3,750
Over	\$ 3,750	.....But not over.....	\$ 5,250
Over	\$ 5,250	.....But not over.....	\$ 7,000
Over	\$ 7,000	.....	

Amount of Tax is

1% of Taxable Income		
\$ 7.50	plus 2% of the amount over.....	\$ 750
\$ 37.50	plus 3% of the amount over.....	\$ 2,250
\$ 82.50	plus 4% of the amount over.....	\$ 3,750
\$ 142.50	plus 5% of the amount over.....	\$ 5,250
\$ 230.00	plus 6% of the amount over.....	\$ 7,000

### **MARRIED FILING JOINT OR HEAD OF HOUSEHOLD**

If Georgia taxable income is

Not Over	\$ 1,000	.....	
Over	\$ 1,000	.....But not over.....	\$ 3,000
Over	\$ 3,000	.....But not over.....	\$ 5,000
Over	\$ 5,000	.....But not over.....	\$ 7,000
Over	\$ 7,000	.....But not over.....	\$ 10,000
Over	\$ 10,000	.....	

Amount of Tax is

1% of Taxable Income		
\$ 10.00	plus 2% of the amount over.....	\$ 1,000
\$ 50.00	plus 3% of the amount over.....	\$ 3,000
\$ 110.00	plus 4% of the amount over.....	\$ 5,000
\$ 190.00	plus 5% of the amount over.....	\$ 7,000
\$ 340.00	plus 6% of the amount over.....	\$ 10,000

### **MARRIED FILING SEPARATE**

If Georgia taxable income is

Not Over	\$ 500	.....	
Over	\$ 500	.....But not over.....	\$ 1,500
Over	\$ 1,500	.....But not over.....	\$ 2,500
Over	\$ 2,500	.....But not over.....	\$ 3,500
Over	\$ 3,500	.....But not over.....	\$ 5,000
Over	\$ 5,000	.....	

Amount of Tax is

1% of Taxable Income		
\$ 5.00	plus 2% of the amount over.....	\$ 500
\$ 25.00	plus 3% of the amount over.....	\$ 1,500
\$ 55.00	plus 4% of the amount over.....	\$ 2,500
\$ 95.00	plus 5% of the amount over.....	\$ 3,500
\$ 170.00	plus 6% of the amount over.....	\$ 5,000

## HOW TO ORDER INCOME TAX FORMS

**BY INTERNET:** Current and prior year forms can be downloaded from our web site at [www.dor.ga.gov](http://www.dor.ga.gov). Payment vouchers on the web include a scan line, which ensures accurate and timely posting to your account.

**BY MAIL:** Indicate the specific form(s) and quantity desired. Include your name and mailing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 29369, Atlanta, Georgia 30359.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks.

**BY E-MAIL:** Submit the number and type of form(s) needed with your mailing address to [taxforms@dor.ga.gov](mailto:taxforms@dor.ga.gov).

**BY PHONE OR FAX:** Tax form requests can be made 24 hours a day by calling 404-417-6011. To receive a complete Fax-On-Demand index document showing all forms available via fax, select Option 1. To order instant fax delivery of the forms listed below, select Option 2, then enter the item number. If you do not receive your fax order within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select Option 3.

<u>Item</u>	<u>Form</u>	<u>Description</u>
110	500X	Amended Income Tax Return
120	600	Georgia Corporation Tax Return
121	600S	Georgia S Corporation Tax Return
150	700	Partnership Income Tax Return
160	500ES	Georgia Individual Estimated Tax Form
506	IND CR	Georgia Individual Credit Form
518	525 TV	Payment Voucher

**You may order up to sixteen (16) different forms per phone call.**

## MAILING ADDRESSES

Below are the mailing addresses for commonly used forms relating to individual income tax. Addresses on tax forms retrieved from the web may differ from the addresses below. Always use the mailing address featured on the tax form.

NOTE: If you mail a payment with Form 500 or 500EZ, include Form 525 TV along with it. If you file electronically or mail your payment after filing the return, mail Form 525 TV to the address listed below.

### **500 and 500 EZ (refunds):**

Georgia Department of Revenue  
Processing Center  
P.O. Box 740380  
Atlanta, Georgia 30374-0380

### **500 and 500 EZ (payments):**

Georgia Department of Revenue  
Processing Center  
P.O. Box 740399  
Atlanta, Georgia 30374-0399

### **2D 500 (refunds):**

Georgia Department of Revenue  
Processing Center  
P.O. Box 105597  
Atlanta, Georgia 30348-5597

### **2D 500 (payments):**

Georgia Department of Revenue  
Processing Center  
P.O. Box 105613  
Atlanta, Georgia 30348-5613

### **500 ES:**

Georgia Department of Revenue  
Processing Center  
P.O. Box 740319  
Atlanta, Georgia 30374-0319

### **525 TV (form only):**

Georgia Department of Revenue  
Processing Center  
P.O. Box 740323  
Atlanta, Georgia 30374-0323

### **IT 560:**

Georgia Department of Revenue  
Processing Center  
P.O. Box 740319  
Atlanta, Georgia 30374-0319

### **GA 9465:**

Georgia Department of Revenue  
Installment Program Section  
P.O. Box 740396  
Atlanta, Georgia 30374-0396

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

## GEORGIA INCOME TAX TABLE

Line 16, Form 500 or Line 4, Form 500EZ					Married filing jointly or Head of Household	Married filing Separately	Line 16, Form 500 or Line 4, Form 500EZ					Married filing jointly or Head of Household	Married filing Separately	Line 16, Form 500 or Line 4, Form 500EZ					Married filing jointly or Head of Household	Married filing Separately				
At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately			At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately			At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately						
\$ 0	100	0	0	0	7,000	7,100	233	192	293	14,000	14,100	653	583	713	21,000	21,100	1,073	1,003	1,133	28,000	28,100	1,493	1,423	1,553
100	200	1	1	1	7,100	7,200	239	197	299	14,100	14,200	659	589	719	21,100	21,200	1,079	1,009	1,139	28,100	28,200	1,499	1,429	1,559
200	300	2	2	2	7,200	7,300	245	202	305	14,200	14,300	665	595	725	21,200	21,300	1,085	1,015	1,145	28,200	28,300	1,505	1,435	1,565
300	400	3	3	3	7,300	7,400	251	207	311	14,300	14,400	671	601	731	21,300	21,400	1,091	1,021	1,151	28,300	28,400	1,511	1,441	1,571
400	500	4	4	4	7,400	7,500	257	212	317	14,400	14,500	677	607	737	21,400	21,500	1,097	1,027	1,157	28,400	28,500	1,517	1,447	1,577
500	600	5	5	5	7,500	7,600	263	217	323	14,500	14,600	683	613	743	21,500	21,600	1,103	1,033	1,163	28,500	28,600	1,523	1,453	1,583
600	700	6	6	8	7,600	7,700	269	222	329	14,600	14,700	689	619	749	21,600	21,700	1,109	1,039	1,169	28,600	28,700	1,529	1,459	1,589
700	800	7	7	10	7,700	7,800	275	227	335	14,700	14,800	695	625	755	21,700	21,800	1,115	1,045	1,175	28,700	28,800	1,535	1,465	1,595
800	900	8	8	12	7,800	7,900	281	232	341	14,800	14,900	701	631	761	21,800	21,900	1,121	1,051	1,181	28,800	28,900	1,541	1,471	1,601
900	1,000	11	9	14	7,900	8,000	287	237	347	14,900	15,000	707	637	767	21,900	22,000	1,127	1,057	1,187	28,900	29,000	1,547	1,477	1,607
1,000					8,000					15,000					22,000					29,000				
1,000	1,100	13	11	16	8,000	8,100	293	242	353	15,000	15,100	713	643	773	22,000	22,100	1,133	1,063	1,193	29,000	29,100	1,553	1,483	1,613
1,100	1,200	15	13	18	8,100	8,200	299	247	359	15,100	15,200	719	649	779	22,100	22,200	1,139	1,069	1,199	29,100	29,200	1,559	1,489	1,619
1,200	1,300	17	15	20	8,200	8,300	305	252	365	15,200	15,300	725	655	785	22,200	22,300	1,145	1,075	1,205	29,200	29,300	1,565	1,495	1,625
1,300	1,400	19	17	22	8,300	8,400	311	257	371	15,300	15,400	731	661	791	22,300	22,400	1,151	1,081	1,211	29,300	29,400	1,571	1,501	1,631
1,400	1,500	21	19	24	8,400	8,500	317	262	377	15,400	15,500	737	667	797	22,400	22,500	1,157	1,087	1,217	29,400	29,500	1,577	1,507	1,637
1,500	1,600	23	21	26	8,500	8,600	323	267	383	15,500	15,600	743	673	803	22,500	22,600	1,163	1,093	1,223	29,500	29,600	1,583	1,513	1,643
1,600	1,700	25	23	29	8,600	8,700	329	272	389	15,600	15,700	749	679	809	22,600	22,700	1,169	1,099	1,229	29,600	29,700	1,589	1,519	1,649
1,700	1,800	27	25	32	8,700	8,800	335	277	395	15,700	15,800	755	685	815	22,700	22,800	1,175	1,105	1,235	29,700	29,800	1,595	1,525	1,655
1,800	1,900	29	27	35	8,800	8,900	341	282	401	15,800	15,900	761	691	821	22,800	22,900	1,181	1,111	1,241	29,800	29,900	1,601	1,531	1,661
1,900	2,000	31	29	38	8,900	9,000	347	287	407	15,900	16,000	767	697	827	22,900	23,000	1,187	1,117	1,247	29,900	30,000	1,607	1,537	1,667
2,000					9,000					16,000					23,000					30,000				
2,000	2,100	33	31	41	9,000	9,100	353	292	413	16,000	16,100	773	703	833	23,000	23,100	1,193	1,123	1,253	30,000	30,100	1,613	1,543	1,673
2,100	2,200	35	33	44	9,100	9,200	359	297	419	16,100	16,200	779	709	839	23,100	23,200	1,199	1,129	1,259	30,100	30,200	1,619	1,549	1,679
2,200	2,300	37	35	47	9,200	9,300	365	302	425	16,200	16,300	785	715	845	23,200	23,300	1,205	1,135	1,265	30,200	30,300	1,625	1,555	1,685
2,300	2,400	40	37	50	9,300	9,400	371	307	431	16,300	16,400	791	721	851	23,300	23,400	1,211	1,141	1,271	30,300	30,400	1,631	1,561	1,691
2,400	2,500	43	39	53	9,400	9,500	377	312	437	16,400	16,500	797	727	857	23,400	23,500	1,217	1,147	1,277	30,400	30,500	1,637	1,567	1,697
2,500	2,600	46	41	57	9,500	9,600	383	317	443	16,500	16,600	803	733	863	23,500	23,600	1,223	1,153	1,283	30,500	30,600	1,643	1,573	1,703
2,600	2,700	49	43	61	9,600	9,700	389	322	449	16,600	16,700	809	739	869	23,600	23,700	1,229	1,159	1,289	30,600	30,700	1,649	1,579	1,709
2,700	2,800	52	45	65	9,700	9,800	395	327	455	16,700	16,800	815	745	875	23,700	23,800	1,235	1,165	1,295	30,700	30,800	1,655	1,585	1,715
2,800	2,900	55	47	69	9,800	9,900	401	332	461	16,800	16,900	821	751	881	23,800	23,900	1,241	1,171	1,301	30,800	30,900	1,661	1,591	1,721
2,900	3,000	58	49	73	9,900	10,000	407	337	467	16,900	17,000	827	757	887	23,900	24,000	1,247	1,177	1,307	30,900	31,000	1,667	1,597	1,727
3,000					10,000					17,000					24,000					31,000				
3,000	3,100	61	51	77	10,000	10,100	413	343	473	17,000	17,100	833	763	893	24,000	24,100	1,253	1,183	1,313	31,000	31,100	1,673	1,603	1,733
3,100	3,200	64	54	81	10,100	10,200	419	349	479	17,100	17,200	839	769	899	24,100	24,200	1,259	1,189	1,319	31,100	31,200	1,679	1,609	1,739
3,200	3,300	67	57	85	10,200	10,300	425	355	485	17,200	17,300	845	775	905	24,200	24,300	1,265	1,195	1,325	31,200	31,300	1,685	1,615	1,745
3,300	3,400	70	60	89	10,300	10,400	431	361	491	17,300	17,400	851	781	911	24,300	24,400	1,271	1,201	1,331	31,300	31,400	1,691	1,621	1,751
3,400	3,500	73	63	93	10,400	10,500	437	367	497	17,400	17,500	857	787	917	24,400	24,500	1,277	1,207	1,337	31,400	31,500	1,697	1,627	1,757
3,500	3,600	76	66	97	10,500	10,600	443	373	503	17,500	17,600	863	793	923	24,500	24,600	1,283	1,213	1,343	31,500	31,600	1,703	1,633	1,763
3,600	3,700	79	69	102	10,600	10,700	449	379	509	17,600	17,700	869	799	929	24,600	24,700	1,289	1,219	1,349	31,600	31,700	1,709	1,639	1,769
3,700	3,800	82	72	107	10,700	10,800	455	385	515	17,700	17,800	875	805	935	24,700	24,800	1,295	1,225	1,355	31,700	31,800	1,715	1,645	1,775
3,800	3,900	86	75	112	10,800	10,900	461	391	521	17,800	17,900	881	811	941	24,800	24,900	1,301	1,231	1,361	31,800	31,900	1,721	1,651	1,781
3,900	4,000	90	78	117	10,900	11,000	467	397	527	17,900	18,000	887	817	947	24,900	25,000	1,307	1,237	1,367	31,900	32,000	1,727	1,657	1,787
4,000					11,000					18,000					25,000					32,000				
4,000	4,100	94	81	122	11,000	11,100	473	403	533	18,000	18,100	893	823	953	25,000	25,100	1,313	1,243	1,373	32,000	32,100	1,733	1,663	1,793
4,100	4,200	98	84	127	11,100	11,200	479	409	539	18,100	18,200	899	829	959	25,100	25,200	1,319	1,249	1,379	32,100	32,200	1,739	1,669	1,799
4,200	4,300	102	87	132	11,200	11,300																		

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

## GEORGIA INCOME TAX TABLE

Line 16, Form 500 or Line 4, Form 500EZ				Line 16, Form 500 or Line 4, Form 500EZ				Line 16, Form 500 or Line 4, Form 500EZ				Line 16, Form 500 or Line 4, Form 500EZ				Line 15, Form 500 or Line 3, Form 500EZ				Line 15, Form 500 or Line 3, Form 500EZ										
At Least		But Less Than		Single	Married filing jointly or Head of Household	Married filing Separately	At Least		But Less Than		Single	Married filing jointly or Head of Household	Married filing Separately	At Least		But Less Than		Single	At Least		But Less Than		Single	Married filing jointly or Head of Household	Married filing Separately					
35,000	35,100	35,200	35,300				35,400	35,500	35,600	35,700				35,800	35,900	36,000	36,100		36,200	36,300	36,400	36,500				36,600	36,700	36,800	36,900	37,000
35,000	35,100	35,200	35,300	35,400	35,500	35,600	35,700	35,800	35,900	36,000	36,100	36,200	36,300	36,400	36,500	36,600	36,700	36,800	36,900	37,000	37,100	37,200	37,300	37,400	37,500	37,600	37,700	37,800	37,900	38,000
1,913	1,919	1,925	1,931	1,937	1,943	1,949	1,955	1,961	1,967	1,973	1,979	1,985	1,991	1,997	2,003	2,009	2,015	2,021	2,027	2,033	2,039	2,045	2,051	2,057	2,063	2,069	2,075	2,081	2,087	2,093
1,843	1,849	1,855	1,861	1,867	1,873	1,879	1,885	1,891	1,897	1,903	1,909	1,915	1,921	1,927	1,933	1,939	1,945	1,951	1,957	1,963	1,969	1,975	1,981	1,987	1,993	1,999	2,005	2,011	2,017	2,023
42,000	42,100	42,200	42,300	42,400	42,500	42,600	42,700	42,800	42,900	43,000	43,100	43,200	43,300	43,400	43,500	43,600	43,700	43,800	43,900	44,000	44,100	44,200	44,300	44,400	44,500	44,600	44,700	44,800	44,900	45,000
2,333	2,339	2,345	2,351	2,357	2,363	2,369	2,375	2,381	2,387	2,393	2,399	2,405	2,411	2,417	2,423	2,429	2,435	2,441	2,447	2,453	2,459	2,465	2,471	2,477	2,483	2,489	2,495	2,501	2,507	2,513
2,263	2,269	2,275	2,281	2,287	2,293	2,299	2,305	2,311	2,317	2,323	2,329	2,335	2,341	2,347	2,353	2,359	2,365	2,371	2,377	2,383	2,389	2,395	2,401	2,407	2,413	2,419	2,425	2,431	2,437	2,443
49,000	49,100	49,200	49,300	49,400	49,500	49,600	49,700	49,800	49,900	50,000	50,100	50,200	50,300	50,400	50,500	50,600	50,700	50,800	50,900	51,000	51,100	51,200	51,300	51,400	51,500	51,600	51,700	51,800	51,900	52,000
2,753	2,759	2,765	2,771	2,777	2,783	2,789	2,795	2,801	2,807	2,813	2,819	2,825	2,831	2,837	2,843	2,849	2,855	2,861	2,867	2,873	2,879	2,885	2,891	2,897	2,903	2,909	2,915	2,921	2,927	2,933
2,683	2,689	2,695	2,701	2,707	2,713	2,719	2,725	2,731	2,737	2,743	2,749	2,755	2,761	2,767	2,773	2,779	2,785	2,791	2,797	2,803	2,809	2,815	2,821	2,827	2,833	2,839	2,845	2,851	2,857	2,863
56,000	56,100	56,200	56,300	56,400	56,500	56,600	56,700	56,800	56,900	57,000	57,100	57,200	57,300	57,400	57,500	57,600	57,700	57,800	57,900	58,000	58,100	58,200	58,300	58,400	58,500	58,600	58,700	58,800	58,900	59,000
3,173	3,179	3,185	3,191	3,197	3,203	3,209	3,215	3,221	3,227	3,233	3,239	3,245	3,251	3,257	3,263	3,269	3,275	3,281	3,287	3,293	3,299	3,305	3,311	3,317	3,323	3,329	3,335	3,341	3,347	3,353
3,103	3,109	3,115	3,121	3,127	3,133	3,139	3,145	3,151	3,157	3,163	3,169	3,175	3,181	3,187	3,193	3,199	3,205	3,211	3,217	3,223	3,229	3,235	3,241	3,247	3,253	3,259	3,265	3,271	3,277	3,283
63,000	63,100	63,200	63,300	63,400	63,500	63,600	63,700	63,800	63,900	64,000	64,100	64,200	64,300	64,400	64,500	64,600	64,700	64,800	64,900	65,000	65,100	65,200	65,300	65,400	65,500	65,600	65,700	65,800	65,900	66,000
3,233	3,239	3,245	3,251	3,257	3,263	3,269	3,275	3,281	3,287	3,293	3,299	3,305	3,311	3,317	3,323	3,329	3,335	3,341	3,347	3,353	3,359	3,365	3,371	3,377	3,383	3,389	3,395	3,401	3,407	3,413
3,593	3,599	3,605	3,611	3,617	3,623	3,629	3,635	3,641	3,647	3,653	3,659	3,665	3,671	3,677	3,683	3,689	3,695	3,701	3,707	3,713	3,719	3,725	3,731	3,737	3,743	3,749	3,755	3,761	3,767	3,773
3,523	3,529	3,535	3,541	3,547	3,553	3,559	3,565	3,571	3,577	3,583	3,589	3,595	3,601	3,607	3,613	3,619	3,625	3,631	3,637	3,643	3,649	3,655	3,661	3,667	3,673	3,679	3,685	3,691	3,697	3,703
36,000	36,100	36,200	36,300	36,400	36,500	36,600	36,700	36,800	36,900	37,000	37,100	37,200	37,300	37,400	37,500	37,600	37,700	37,800	37,900	38,000	38,100	38,200	38,300	38,400	38,500	38,600	38,700	38,800	38,900	39,000
2,033	2,039	2,045	2,051	2,057	2,063	2,069	2,075	2,081	2,087	2,093	2,099	2,105	2,111	2,117	2,123	2,129	2,135	2,141	2,147	2,153	2,159	2,165	2,171	2,177	2,183	2,189	2,195	2,201	2,207	2,213
1,963	1,969	1,975	1,981	1,987	1,993	1,999	2,005	2,011	2,017	2,023	2,029	2,035	2,041	2,047	2,053	2,059	2,065	2,071	2,077	2,083	2,089	2,095	2,101	2,107	2,113	2,119	2,125	2,131	2,137	2,143
44,000	44,100	44,200	44,300	44,400	44,500	44,600	44,700	44,800	44,900	45,000	45,100	45,200	45,300	45,400	45,500	45,600	45,700	45,800	45,900	46,000	46,100	46,200	46,300	46,400	46,500	46,600	46,700	46,800	46,900	47,000
2,453	2,459	2,465	2,471	2,477	2,483	2,489	2,495	2,501	2,507	2,513	2,519	2,525	2,531	2,537	2,543	2,549	2,555	2,561	2,567	2,573	2,579	2,585	2,591	2,597	2,603	2,609	2,615	2,621	2,627	2,633
2,383	2,389	2,395	2,401	2,407	2,413	2,419	2,425	2,431	2,437	2,443	2,449	2,455	2,461	2,467	2,473	2,479	2,485	2,491	2,497	2,503	2,509	2,515	2,521	2,527	2,533	2,539	2,545	2,551	2,557	2,563
51,000	51,100	51,200	51,300	51,400	51,500	51,600	51,700	51,800	51,900	52,000	52,100	52,200	52,300	52,400	52,500	52,600	52,700	52,800	52,900	53,000	53,100	53,200	53,300	53,400	53,500	53,600	53,700	53,800	53,900	54,000
2,873	2,879	2,885	2,891	2,897	2,903	2,909	2,915	2,921	2,927	2,933	2,939	2,945	2,951	2,957	2,963	2,969	2,975	2,981	2,987	2,993	2,999	3,005	3,011	3,017	3,023	3,029	3,035	3,041	3,047	3,053
2,803	2,809	2,815	2,821	2,827	2,833	2,839	2,845	2,851	2,857	2,863	2,869	2,875	2,881	2,887	2,893	2,899	2,905	2,911	2,917	2,923	2,929	2,935	2,941	2,947	2,953	2,959	2,965	2,971	2,977	2,983
57,000	57,100	57,200	57,300	57,400	57,500	57,600	57,700	57,800	57,900	58,000	58,100	58,200	58,300	58,400	58,500	58,600	58,700	58,800	58,900	59,000	59,100	59,200	59,300	59,400	59,500	59,600	59,700	59,800	59,900	60,000
3,233	3,239	3,245	3,251	3,257	3,263	3,269	3,275	3,281	3,287	3,293	3,299	3,305	3,311	3,317	3,323	3,329	3,335	3,341	3,347	3,353	3,359	3,365	3,371	3,377	3,383	3,389	3,395	3,401	3,407	3,413
3,163	3,169	3,175	3,181	3,187	3,193	3,199	3,205	3,211	3,217	3,223	3,229	3,235	3,241	3,247	3,253	3,259	3,265	3,271	3,277	3,283	3,289	3,295	3,301	3,307	3,313	3,319	3,325	3,331	3,337	3,343
64,000	64,100	64,200	64,300	64,400	64,500	64,600	64,700	64,800	64,900	65,000	65,100	65,200	65,300	65,400	65,500	65,600	65,700	65,800	65,900	66,000	66,100	66,200	66,300	66,400	66,500	66,600	66,700	66,800	66,900	67,000
3,293	3,299	3,305	3,311	3,317	3,323	3,329	3,335	3,341	3,347	3,353	3,359	3,365	3,371	3,377	3,383	3,389	3,395	3,401	3,407	3,413	3,419	3,425	3,431	3,437	3,443	3,449	3,455	3,461	3,467	3,473



This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

## GEORGIA INCOME TAX TABLE

Line 16, Form 500 or Line 4, Form 500EZ				Line 16, Form 500 or Line 4, Form 500EZ				Line 16, Form 500 or Line 4, Form 500EZ				Line 16, Form 500 or Line 4, Form 500EZ				Line 15, Form 500 or Line 3, Form 500EZ				Married filing jointly or Head of House-hold																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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# TAX CREDITS

**Teleworking Credit.** Employers who permit employees to telework will be allowed an income tax credit for expenses incurred up to \$1,200 per participating employee. The percentage of the credit for allowed expenditures ranges from 100%, 75% and 25% depending upon whether the business is located in a Federal “nonattainment” area, for eligible expenses pursuant to a telework agreement, and number of telework days claimed per month. In addition, the employer will be allowed a credit for conducting a telework assessment in the year of implementation for 100% of the cost of preparing the assessment, up to a maximum of \$20,000 per employer. However, such costs shall not be eligible for the credit if the employer has already deducted such expenses from income in any tax year. The aggregate maximum that can be claimed for this credit is \$2 million in 2008 and \$2 million in 2009. This credit is only available for taxable years 2008 and 2009 and will become effective July 1, 2007. Costs incurred between July 1, 2007 and January 1, 2008 will be treated as being incurred on January 1, 2008. For more information, refer to O.C.G.A. § 48-7-29.10.

**Land Conservation Credit.** An income tax credit is allowed for the qualified donation of real property that qualifies as conservation land pursuant to Chapter 22 of Title 36. Property donated to increase building density levels or property used for or associated with the playing of golf **is not** eligible. Taxpayers can claim a credit against their state income tax liability not exceeding 25 percent of the fair market value of the donated property, up to a maximum credit of \$250,000 per individual and \$500,000 per corporation. The amount of the credit used in any one year may not exceed the taxpayer’s income tax liability for that taxable year. Any unused portion of the credit may be carried forward for five succeeding years. Fair market value will be established pursuant to O.C.G.A § 48-5-2(3) for the year in which the donation occurs. The Department of Natural Resources will certify that such donated property is suitable for conservation purposes. **A copy of this certificate must be filed with the taxpayer’s tax return in order to claim the credit.** For more information, refer to O.C.G.A. § 48-7-29.10.

See Form IND CR on pages 20 - 23 for information about additional tax credits.

*The following Pass-Through Credits from Ownership of Sole Proprietorship, S Corp, LLC, LLP or Partnership Interest will be reflected on the Individual’s K-1 and must be listed on Form 500, Schedule 2, lines 4 through 7. The entity information and credit type code must be included.*

*NOTE: Credit code numbers are subject to change annually. The current code numbers are listed below.*

<u>Code</u>	<u>Name of Credit</u>
101	Employer’s Credit for Basic Skills Education
102	Employer’s Credit for Approved Employee Retraining
103	Employer’s Jobs Tax Credit
104	Employer’s Credit for Purchasing Child Care Property
105	Employer’s Credit for Providing or Sponsoring Child Care for Employees
106	Manufacturer’s Investment Tax Credit
107	Optional Investment Tax Credit
108	Qualified Transportation Credit
109	Low Income Housing Credit
110	Diesel Particulate Emission Reduction Technology Equipment
111	Business Enterprise Vehicle Credit
112	Research Tax Credit
113	Headquarters Tax Credit
114	Port Activity Tax Credit
115	Bank Tax Credit
116	Low Emission Vehicle Credit
117	Zero Emission Vehicle Credit
118	New Manufacturing Facilities Job Credit
119	Electric Vehicle Charger Credit
120	New Manufacturing Facilities Property Credit
121	Historic Rehabilitation Credit
122	Film Tax Credit
123	Teleworking Credit
124	Land Conservation Credit

For more information about tax credits, visit our website at [www.dor.ga.gov/inctax/info\\_taxcredits.shtml](http://www.dor.ga.gov/inctax/info_taxcredits.shtml).

## ACCEPTANCE OF CREDIT CARD PAYMENTS

The Georgia Department of Revenue and Official Payments Corporation (OPC) have partnered to allow taxpayers to pay individual income tax and Georgia Department of Revenue assessed liabilities with Visa, American Express, MasterCard, and Discover credit cards. Taxpayers can make payments using OPC's secure website or by calling OPC toll-free at 1-800-2PAY-TAX. When calling, use Jurisdiction Code 2000 to pay individual income tax.

Credit cards are accepted as payment for current year individual income tax due on original Forms 500, 500EZ, and 500ES, and liabilities presented to taxpayers via Georgia Department of Revenue assessment notices. Credit cards are not accepted at this time for payments associated with extensions, amended returns, or installment payment agreements.

To obtain your notice number, contact the Compliance Division at 404-417-6336 or the Taxpayer Services Division at 404-417-2400 or by e-mail to [taxpayer.services@dor.ga.gov](mailto:taxpayer.services@dor.ga.gov). For more information, visit OPC's website at [www.officialpayments.com](http://www.officialpayments.com).

## FILE ELECTRONICALLY FOR FREE!

Last year more than 2 million taxpayers filed returns using an electronic filing method. In an effort to further promote electronic filing, the Department of Revenue has entered into an alliance with certain software companies to offer free on-line filing services to Georgia taxpayers. Under this agreement, qualified taxpayers can file their Georgia individual income tax returns for free using approved software. Visit our website at [www.dor.ga.gov](http://www.dor.ga.gov) for more information.

If you choose to file a paper return, we highly recommend that you use a return with a two-dimensional barcode. See below for additional information.

## TWO-DIMENSIONAL BARCODE RETURNS

Beginning with tax year 2001, the Department of Revenue began a method of processing individual income tax returns containing a two-dimensional (2D) barcode. This method was implemented to assist with processing your return in a more accurate and timely manner. A 2D barcode is similar to the one located on the back of your Georgia driver's license. Information from your return is captured by a machine-readable barcode rather than manually entered, which reduces the possibility of processing errors. The 2D barcode is only visible after your return has been printed.

During the past four years over two million 2D barcode returns were received and processed. This represents almost half of all paper returns processed. This increase is partially due to the fact that returns with a 2D barcode process faster than regular paper returns and without any data entry errors.

Below is the list of companies approved by the Department of Revenue to produce the Georgia Form 500 Individual Income Tax Return with a 2D barcode.

**CCH (Pro Systems)- [www.prosystemfx.com](http://www.prosystemfx.com)**

**Creative Solutions (UltraTax)- [www.creativesolutions.com](http://www.creativesolutions.com)**

**Drake- [www.drakesoftware.com](http://www.drakesoftware.com)**

**H&R Block- [www.hrblock.com](http://www.hrblock.com)**

**Intuit (Turbo Tax)- [www.turbotax.com](http://www.turbotax.com)**

**Petz Enterprise (Crosslink)- [www.petzent.com](http://www.petzent.com)**

**Second Story (TaxACT)- [www.taxact.com](http://www.taxact.com)**

**STF(SuperForm)- [www.stf.com](http://www.stf.com)**

**Taxworks (Laser Systems)- [www.taxworks.com](http://www.taxworks.com)**

**RCS (Taxslayer) [www.taxslayerpro.com](http://www.taxslayerpro.com)**

**Wolters Kluwer**

**NOTE: The Department of Revenue encourages electronic filing and the use of 2D barcode returns; however, we neither support nor recommend any software company.**

## MAILING ADDRESS

If your software program produces a 2D barcode return, mail your return to:

### Refunds

Georgia Department of Revenue  
Processing Center  
P.O. Box 105597  
Atlanta, GA 30348-5597

### Payments (mail with 525 TV)

Georgia Department of Revenue  
Processing Center  
P.O. Box 105613  
Atlanta, GA 30348-5613

**Failure to mail your return to the correct address may cause processing delays.**

**A 2D BARCODE 500 Individual Tax Form will have the following image in the upper-right corner of the return:**

**(The size of the 2D barcode may vary)**



# TAXPAYER ASSISTANCE

## Department of Revenue Information

For general information or taxpayer assistance, you may telephone Taxpayer Information Programs and Services (TIPS) at 404-417-4477 or 1-877-602-8477. Visite [www.dor.ga.gov](http://www.dor.ga.gov) para ver la versión española de este librete.

For most individual income taxpayers, this instruction booklet is the only material needed to complete the 2006 Georgia income tax return. If you need assistance completing your return, call or visit one of the Revenue Offices listed below.

Albany Regional Office  
1105-D W. Broad Ave.  
Albany, GA 31707  
229-430-4241

Athens Regional Office  
190 Ben Burton Circle  
Bogart, GA 30622  
706-542-6058

Atlanta Regional Office  
4245 International Pkwy  
Suite B  
Hapeville, GA 30354-3919  
404-968-0480

Augusta Regional Office  
130 Davis Road  
Martinez, GA 30907  
706-651-7600

Columbus Regional Office  
1501 13th Street  
Suite A  
Columbus, GA 31901  
706-649-7451

Douglas Regional Office  
1214 N. Peterson Ave.  
Suite I  
Douglas, GA 31533  
912-389-4094

Lithia Springs Regional Office  
351 Thornton Road  
Suite 101  
Lithia Springs, GA 30122-1589  
770-732-5812

Macon Regional Office  
630 North Avenue  
Suite B  
Macon, GA 31211-1493  
478-751-6055

North East Metro Office  
1800 Century Blvd  
Atlanta, GA 30345  
404-417-6605

Rome Regional Office  
1401 Dean Street  
Suite E  
Rome, GA 30161-6494  
706-295-6667

Savannah Regional Office  
6606 Abercorn Street  
Room 220  
Savannah, GA 31405  
912-356-2140

## DEPARTMENT OF REVENUE WEBSITE

**[www.dor.ga.gov](http://www.dor.ga.gov)**

Visit our website to download tax forms, view a list of the mailing addresses for commonly used forms, and obtain answers to Frequently Asked Questions.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARPNOW (1-888-227-7669) for the location of tax assistance in filing both Federal and Georgia income tax forms from February 1 to April 15.

If you have a disability and need additional assistance, please contact one of the Revenue Offices listed above, or call 404-417-4477 or 1-877-602-8477.

## TELEPHONE SERVICE FOR DEAF AND HARD OF HEARING PERSONS (TDD)

Deaf and hard of hearing taxpayers who have access to TDD equipment can call 404-417-4302 for assistance.

## REFUND INQUIRIES

The earlier you file your tax return, the faster you will receive your refund. You may check the status of your current year refund on-line at [www.dor.ga.gov](http://www.dor.ga.gov). You may also check the status of your refund by calling 404-656-6286 (within the metro Atlanta dialing area) or 1-800-338-2389 (outside of the metro Atlanta dialing area). Calls to the 800 number from within the metro Atlanta dialing area cannot be completed. If you live outside Georgia, call 1-877-602-8477 for refund information. For other problems concerning your refund, call the appropriate telephone number above or the Taxpayer Services Division at 404-417-4480.

Before you inquire about the status of your refund, please wait at least 3 weeks if you filed electronically, 8 weeks if you filed a paper return prior to April 1st and 12 weeks if you filed a paper return on or after April 1st.

**NOTE: Refund checks must be cashed within 180 days from the date on the check. If your check is lost, stolen, or becomes stale-dated, call one of the offices listed above or e-mail [refund.check@dor.ga.gov](mailto:refund.check@dor.ga.gov) for assistance. Refund checks can only be reissued if the tax year is within the three-year statute of limitations for refund claims.**

## PROBLEM RESOLUTION

If you have an income tax problem, contact Taxpayer Assistance for help. For information concerning a notice or letter from the Department of Revenue, call the telephone number listed on the document. For additional assistance, contact the Taxpayer Services Division at 404-417-4480 or the Taxpayer Advocate's Office at 404-417-2100 or via e-mail to [taxadv@dor.ga.gov](mailto:taxadv@dor.ga.gov).

This page contains links to some of the more common individual income tax forms. Click the link to open the form you need.

[Form 500 \(Fill-in on-line and print\)](#)

[Form 500 EZ \(Fill-in on-line and print\)](#)

[Form 500 ES \(Fill-in on-line and print\)](#)

[525 TV \(Fill-in on-line and print\)](#)

[IT-560 \(Fill-in on-line and print\)](#)

[IND CR](#)

[GA 9465](#)

Additional tax forms are available at [www.dor.ga.gov/forms.shtml](http://www.dor.ga.gov/forms.shtml)

## **INDEX**

Address Change .....	3	Installment Payments .....	2, 9
Addresses .....	On Forms, 16	Low and Zero Vehicle Emission Credit .....	2
Adjustments to Income .....	7, 8	Low Income Credit Worksheet .....	11
Amended Returns .....	3	Mailing Addresses .....	16
Claims for Refund .....	5	Military Personnel .....	4
Combat Zone Pay .....	4	New Developments and Reminders .....	2, 3
Common Mistakes .....	5	Nonresident Composite Filing .....	5
Credit Card Payments .....	Front cover, 26	Nonresident Form 500 Instructions .....	10
Deceased Taxpayers .....	2, 3	Ordering Forms .....	16
Dependents and Exemptions .....	8	Other State(s) Tax Credit .....	4, 8, 11
Donations to Special Funds .....	Front Cover, 9	Partnerships .....	4
Due Dates .....	3	Part-Year Resident Form 500 Instructions .....	10
Electronic Filing .....	Front Cover, 26	Penalties and Interest .....	12
Estimated Tax Form and Instructions .....	14, 15	Problem Resolution .....	27
Extensions .....	2	Refund Inquiries .....	3, 27
Federal Audit .....	5	Refund Offsets .....	2
Federal Tax Changes .....	6	Retirement Income Exclusion Worksheet .....	12
Filing Requirements .....	3, 4	S Corporations .....	4
Form 500 Instructions .....	7, 8, 9	Sales Tax Deduction .....	3
Form 500EZ Instructions .....	On Form	Tax Credits .....	24
Form 525 TV .....	25	Tax Rate Schedule .....	14
Form IND CR .....	20, 21, 22, 23	Tax Table Form 500 and 500EZ .....	17, 18, 19
Form IT 560 Extension Payment Voucher .....	13	Tax Tips .....	3
Free E-File Alliance .....	26	Taxpayer Assistance (Regional Offices) .....	27
General Information .....	5	TDD .....	27
Georgia Higher Education Savings Plan .....	6	Two-dimensional Barcode Forms .....	26
Innocent Spouse Relief .....	2		